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was not corrected within 30 days, so that the assessment was final, and the railroad and terminal companies required by law to pay the taxes to the county, which they did, the receipt of the county being a complete acquittance, the county was liable to the city in an action of *indebitatus assumpsit* for the money received from the companies.

[Ed. Note.—For other cases, see *Taxation*, Cent. Dig. § 1750.* 13 Va.-W. Va. Enc. Dig. 105.]

Error to Circuit Court, Norfolk County.

Action by the City of Norfolk against the County of Norfolk. From a judgment sustaining demurrer to the declaration, plaintiff brings error. Reversed, and case remanded for further proceedings.

R. W. Tomlin, Wm. G. Maupin, and J. D. Hank, Jr., all of Norfolk, Va., for plaintiff in error.

A. B. Carney and E. R. F. Wells, both of Norfolk, Va., for defendant in error.

VIRGINIA BLUE RIDGE RY. *v.* KIDD.

Jan. 11, 1917.

[91 S. E. 1075.]

Taxation (§ 351*)—Tax on Mortgages — Computation.—The tax on deeds of trust and mortgages should be, under the proper construction of the statute providing therefor, computed on the principal amount of the bond or other obligations secured by such deeds of trust or mortgages.

[Ed. Note.—For other cases, see *Taxation*, Cent. Dig. § 594* 13 Va.-W. Va. Enc. Dig. 103. See also for discussion of question, 2 Va. Law Reg., N. S., 491, 536.]

Original petition by the Virginia Blue Ridge Railway against E. L. Kidd, Clerk of the Circuit Court of Nelson County, for a peremptory writ of mandamus. Writ ordered to issue.

Caskie & Caskie, of Lynchburg, for plaintiff.
The Attorney General, for defendant.

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.